



2008 California Volunteer Manual

Introduction Section

WHAT'S NEW FOR 2008

Standard Deduction Amounts Have Increased:

- Single and married filing separately \$3,692
- Married filing jointly/RDP, head of household, and qualifying widow(er) \$7,384

Exemption Credit Amounts Have Changed:

- For dependents - \$309
- For personal, senior, and blind - \$99

What's New

Registered Domestic Partners (RDPs), effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same benefits, protections, and responsibilities as married couples unless the law specifically states otherwise.

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a Registered Domestic Partner (RDP) unless it specifically states otherwise. For more information on RDPs, get FTB Pub. 737, *Tax Information for Registered Domestic Partners*.

California **does not** conform to the part of the Federal Mortgage Relief Act that allows a surviving spouse to exclude \$500,000 gain on the sale of a personal residence within 2 years of

a spouse's death, when all other exclusion of gain criteria is met.

The California Mortgage Forgiveness Debt Relief Law

The California Mortgage Forgiveness Debt Relief Law is effective immediately. It is similar to federal law, but with important differences. The California law covers qualified debt forgiven in 2007 and 2008. If the amount of debt relief for federal purposes is the same as the California limit, then no adjustment is necessary on Schedule CA.

Taxpayers with estimated tax less the \$500 (\$250 for married/RDP filing separate) do not need to make estimated tax payments.

Important Information

The Volunteer Reference Manual no longer includes instructions for Form 5402EZ or Form 540A. Volunteers that prepare paper forms may use the Form 5402EZ or 540A booklet instructions. They may also call the Volunteer Hotline at 800.522.5665.

Find internet based volunteer training at ftb.ca.gov. Complete the online training and send a Volunteer Information Sheet to the Public Education Team.

Find information on how taxpayers locate a volunteer site in the California 540/540A 2008 Personal Income Tax Booklet. Access the internet, ftb.ca.gov, and cross reference by zip code, city, or county to find a site.